

## Arliss Brown

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**From:** Sorensen, Ruth [ruth.sorensen@nebraska.gov]  
**Sent:** Thursday, December 04, 2008 9:55 AM  
**To:** Marilyn  
**Cc:** VICKIE DONOGHUE; Allen J. Sutcliffe; roger.morrissey@douglascounty-ne.gov; Joan Ackland; Patti Milligan; Jefferson County Assessor; Karen Koehler; Norm Agena; Lila Gottula; assessor@otoe.nacoe.org; Jonathan Bailey; Richardson County Assessor; Brandi Kelly; Dan Pittman; Gusman, Cathy; Karla Joe; Dix, Larry; PAD Measurement Staff; Cannon, Jon; Martin, Bob  
**Subject:** RE: SE District letter to PTA

Marilyn and all...

Thank you for the letter – it is very much appreciated!

I apologize that I was not at the SE District meeting to hear what was discussed regarding the proposed changes to the Reports and Opinions. I would have liked to have been part of the conversation.

You indicated that a good cooperative and open communication relationship would benefit everyone – I COULD NOT AGREE MORE! One thing I have ALWAYS emphasized to my staff is the importance of discussing any proposed changes or enhancements to the Reports and Opinions, Directives, Regulations, etc. with NACO and the assessors - both county and state assessment managers.

I can tell you that at this time, the Division is internally researching and discussing a number of items regarding the Reports and Opinions. These are internal discussions. Our goal with the Reports and Opinions is to ensure that the maximum amount of information is available in the sales file for analysis purposes to reflect the true level of values in each county. What we have discussed is the complexity of determining the level of value for each class of property. This determination can be more complex than using a set of sales ratios of properties that have sold in a given time period. If you have any ideas as to providing the maximum amount of information regarding the levels of values in each county, please feel free to share them with me.

I have asked my staff to analyze all information available which includes but is not limited to, vacant sales, minimally improved sales, representativeness of sales, etc. With this information and analysis, the Field Liaisons will meet with the assessor and discuss the data to determine which analysis best defines what is happening in the county and the level of value for that county.

I would very much appreciate hearing from you regarding this internal process the Division is going through at this time.

Thank you for taking the time to write.

If you have any questions or would like to discuss this further, please feel free to contact me any time!

Have a great day!

**Ruth A. Sorensen**  
**Property Tax Administrator**

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